

LEGISLATURE OF THE STATE OF IDAHO
Sixty-third Legislature First Regular Session - 2015

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 330

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO INCOME TAXATION; AMENDING SECTION 63-3024A, IDAHO CODE, TO RE-
VISE THE INCOME FOOD TAX CREDIT AND REFUNDS; DECLARING AN EMERGENCY AND
PROVIDING RETROACTIVE APPLICATION.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 63-3024A, Idaho Code, be, and the same is hereby
amended to read as follows:

63-3024A. FOOD TAX CREDITS AND REFUNDS. (1) Any resident individual
who is required to file and who has filed an Idaho income tax return shall be
allowed a credit against taxes due under the Idaho income tax act for each
personal exemption for which a deduction is permitted by section 151(b) and
(c) of the Internal Revenue Code, and which is claimed on the taxpayer's
Idaho income tax return. The amount of the credit for tax year 2008 shall be
as follows:

When Idaho taxable income is:	The rate is:
\$1,000 or less	\$50.00
Over \$1,000	\$30.00

Subject to the limitations provided in subsections (13) and (14) of this
section, the credits allowed in this subsection shall be increased by ten
dollars (\$10.00) in each tax year after tax year 2008 until such time as each
credit equals one hundred ten dollars (~~\$100~~110).

If taxes due are less than the total credit allowed, the taxpayer shall
be paid a refund equal to the balance of the unused credit.

(2) A resident individual who is not required to file an Idaho income
tax return and for whom no credit or refund is allowed under any other subsec-
tion of this section shall, subject to the limitations of subsections (3),
(4), (5), (6), (7) and (8) of this section, be entitled to a refund in the
amount provided in subsection (1) of this section.

(3) A resident individual who has reached his sixty-fifth birthday be-
fore the end of his taxable year and who has claimed the credit available un-
der subsection (1) of this section, in addition to the amount of credit or
refund due under subsection (1) of this section, shall be entitled to twenty
dollars (\$20.00), which shall be claimed as a credit against any taxes due
under the Idaho income tax act. If taxes due are less than the total credit
allowed, the individual shall be paid a refund equal to the balance of the un-
used credit.

(4) Except as provided in subsection (9) of this section, a credit or
refund under this section is only available if the individual for whom a per-
sonal exemption is claimed is a resident of the state of Idaho.

1 (5) In no event shall more than one (1) taxpayer be allowed a credit or
2 refund for the same personal exemption, or under more than one (1) subsection
3 of this section.

4 (6) In the event that a credit or refund is attributable to any individ-
5 ual for whom assistance under the federal food stamp program was received for
6 any month or part of a month during the taxable year for which the credit or
7 refund is claimed, the credit or refund allowed under this section shall be
8 in proportion to the number of months of the year in which no assistance was
9 received.

10 (7) In the event that a credit or refund is attributable to any individ-
11 ual who has been incarcerated for any month or part of a month during the tax-
12 able year for which the credit or refund is claimed, the credit or refund al-
13 lowed under this section shall be in proportion to the number of months of the
14 year in which the individual was not incarcerated.

15 (8) No credit or refund shall be paid that is attributable to an indi-
16 vidual residing illegally in the United States.

17 (9) Any part-year resident entitled to a credit under this section
18 shall receive a proportionate credit reflecting the part of the year in which
19 he was domiciled in this state.

20 (10) Any refund shall be paid to such individual only upon his making
21 application therefor, at such time and in such manner as may be prescribed
22 by the state tax commission. The state tax commission shall prescribe the
23 method by which the refund is to be made to the taxpayer. The refunds autho-
24 rized by this section shall be paid from the state refund fund in the same
25 manner as the refunds authorized by section 63-3067, Idaho Code.

26 (11) An application for any refund that is due and payable under the pro-
27 visions of this section must be filed with the state tax commission within
28 three (3) years of:

29 (a) The due date, including extensions, of the return required under
30 section 63-3030, Idaho Code, if the applicant is required to file a re-
31 turn; or

32 (b) The fifteenth day of April of the year following the year to which
33 the application relates if the applicant is not required to file a re-
34 turn.

35 (12) The state tax commission shall provide income tax payers with the
36 irrevocable option of donating credited funds accruing pursuant to this sec-
37 tion. Any funds so donated shall be remitted from the refund fund to the co-
38 operative welfare fund, created pursuant to section 56-401, Idaho Code, and
39 shall be used solely for the purpose of providing low-income Idahoans with
40 assistance in paying home energy costs.

41 (13) The credit adjustment required by subsection (1) of this section
42 shall not take place if a majority of the membership of each house of the leg-
43 islature adopts a concurrent resolution requesting that the governor issue
44 an executive order directing the state tax commission that the credit al-
45 lowed in this section remain unchanged for the tax year in which the request-
46 ing legislature is meeting, and if the governor concurs and issues such an
47 executive order, the credit shall remain unchanged for that tax year.

48 (14) The credit adjustment required by subsection (1) of this section
49 for tax years subsequent to tax year 2008 shall not take place if all of the
50 following conditions are met:

1 (a) The governor has ordered a temporary reduction of general fund
2 spending authority, pursuant to section 67-3512A, Idaho Code, between
3 July 1 and October 1 of the tax year for which the credit adjustment is to
4 take place; and

5 (b) The temporary reduction of general fund spending authority is still
6 in effect on October 1 of the tax year for which the credit adjustment is
7 to take place; and

8 (c) The amount of the temporary reduction in general fund spending au-
9 thority equals or exceeds one percent (1%) of the moneys that the leg-
10 islature has appropriated from the general fund for the fiscal year for
11 which the temporary reductions have been ordered; and

12 (d) The governor issues an executive order directing the state tax com-
13 mission that the credit allowed by subsection (1) of this section remain
14 unchanged for the tax year during which the temporary reduction of gen-
15 eral fund spending authority has been ordered and the executive order
16 issued.

17 SECTION 2. An emergency existing therefor, which emergency is hereby
18 declared to exist, this act shall be in full force and effect on and after its
19 passage and approval, and retroactively to January 1, 2015.